

**FORM 44UT**NORTH DAKOTA OFFICE OF STATE TAX COMMISSIONER  
SFN 23502 (6-05)

(Please Print)

Name:	Area	
		Phone (      )
Address:		
City:	State:	Zip:

	Tobacco	Cigarettes
1. Number of cigarettes purchased (Line D, reverse side).....		
2. Tax at 22 mills per cigarette (Line 1 x .022).....		\$
3. Ounces of snuff purchased (Column A, reverse side).....		
4. Tax at 60 cents per ounce (Line 3 x .60).....	\$	
5. Ounces of chewing tobacco purchased (Column B, reverse side).....		
6. Tax at 16 cents per ounce (Line 5 x .16).....	\$	
7. Dollar value of cigars and pipe tobacco purchased (Column C, reverse side) ..	\$	
8. Tax at 28% of Line 7 .....	\$	
9. Total Tobacco Tax Due (Total Lines 4, 6, 8).....	\$	
10. Total Cigarette and Tobacco Tax Due (Total Line 2 and 9) .....		\$

**Form 44UT - Cigarette & Tobacco Use Tax Return**

Individuals who purchase for their own use cigarettes or tobacco products that do not include North Dakota cigarette and tobacco excise taxes in the purchase price must report and pay the taxes on Form 44UT. These products may have been purchased over the Internet, by mail, or from a tribal smoke shop, Native American retailer or casino located on tribal land.

Retailers that make regular purchases of untaxed product must register with the Tax Commissioner's Office and file monthly returns. This form may not be used to report taxes on retail inventory purchases. Contact us at the number listed below if you have questions on purchases for resale.

North Dakota cigarette tax is 2.2 cents (.022) per cigarette or 44 cents per pack of 20 cigarettes. Snuff is taxed at 60 cents per ounce, chewing tobacco at 16 cents per ounce and cigars and pipe tobacco at 28 percent of the wholesale purchase price. Roll Your Own tobacco is taxed as cigarettes. To determine the number of taxable cigarettes, divide the total ounces by .09.

Please complete the schedules on the reverse side to itemize the taxable purchases you are reporting. If you have any questions, contact the Cigarette Tax Section of the Office of State Tax Commissioner at 701-328-3470 or email [cig-tobaccotax@state.nd.us](mailto:cig-tobaccotax@state.nd.us).

Mail To:

Office of State Tax Commissioner  
600 E. Boulevard Ave., Dept. 127  
Bismarck, North Dakota 58505-0599  
Phone: 701-328-3475

Tax Type 68

Please Do Not  
Write In This  
Space

### 44UT Cigarette Schedule

Date	Supplier	Brand Name	Pkgs. of 20	Pkgs. of 25	Ounces Roll Your Own
<b>Total</b>			<b>pkgs.</b>	<b>pkgs.</b>	<b>ounces</b>

A. Total Packages of 20 \_\_\_\_\_ x 20 = \_\_\_\_\_ individual cigarettes

B. Total Packages of 25 \_\_\_\_\_ x 25 = \_\_\_\_\_ individual cigarettes

C. Total Ounces Roll Your Own \_\_\_\_\_ ÷ .09 = \_\_\_\_\_ individual cigarettes

D. Total A, B & C equal number of taxable cigarettes purchased \_\_\_\_\_

### 44UT Tobacco Schedule

Date	Supplier	Brand Name	Ounces Snuff Col. A	Ounces Chewing Tob. Col. B	Value of Cigar or Pipe Tobacco Col. C
<b>Total</b>			<b>ounces</b>	<b>ounces</b>	<b>\$</b>